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Audit Of Financial Transactions Of The Joint Committee On Atomic Energy, Fiscal Years 1969 And 1970

B-114800

BY THE COMPTROLLER GENERAL
OF THE UNITED STATES

915249

MAY 5, 1971



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

B-114800

Dear Mr. Chairman:

The General Accounting Office has made an audit of the financial transactions charged to the appropriations for salaries and expenses for the Joint Committee on Atomic Energy during the fiscal years ended June 30, 1969 and 1970. Our audit was made pursuant to the request of the Executive Director of the Joint Committee dated February 24, 1971.

Our audit included a review of the accounting records and procedures, an examination of paid vouchers, and a verification of the petty cash fund. During our review, we observed that the financial transactions had been carried out in accordance with procedures prescribed by the Secretary of the Senate and the Senate Committee on Rules and Administration and that the accounting records had been properly and accurately maintained.

GENERAL COMMENTS

The staff activities of the Joint Committee are financed from a specific item for salaries and expenses of the Joint Committee on Atomic Energy in the annual appropriations for contingent expenses of the Senate. A statement showing the disbursements from appropriations available and the undisbursed balances at June 30, 1970, is presented as schedule 1. As customary with appropriations to committees, the annual appropriations of \$380,785 for fiscal year 1969 and \$400,595 for fiscal year 1970 and the supplemental appropriations of \$17,820 for fiscal year 1969 and \$32,460 for fiscal year 1970 were not intended to finance the entire cost of the Joint Committee's activities. For example, costs of furniture, equipment, and utilities are financed under other appropriations.

In carrying out its continuing studies of the activities of the Atomic Energy Commission and of problems relating to the development, use, and control of atomic energy, the Joint Committee expended \$298,855.38 and \$366,349.24, respectively, in fiscal years 1969 and 1970. A comparative statement

showing expenses incurred under appropriations for salaries and expenses for the fiscal years ended June 30, 1969 and 1970, is presented as schedule 2.

OPINION OF FINANCIAL STATEMENTS

The accompanying financial statements--schedules 1 and 2--were prepared by us from the accounting records of the Joint Committee and the applicable accounts of the Secretary of the Senate. In our opinion, the accompanying financial statements present fairly a summary of the transactions during the fiscal years ended June 30, 1969 and 1970, applicable to the appropriation accounts for salaries and expenses maintained by the Secretary of the Senate for 1967, 1968, 1969, and 1970 and a comparative statement of expenses incurred under appropriations for salaries and expenses for the fiscal years ended June 30, 1969 and 1970.

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We plan to make no further distribution of this report unless copies are specifically requested, and then we shall make distribution only after your agreement has been obtained or public announcement has been made by you concerning the contents of the report.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "James B. Stewart". The signature is fluid and cursive, with the first name "James" and last name "Stewart" clearly legible, and a middle initial "B." in between.

Comptroller General
of the United States

The Honorable John O. Pastore, Chairman
Joint Committee on Atomic Energy
Congress of the United States

JOINT COMMITTEE ON ATOMIC ENERGY

SUMMARY OF TRANSACTIONS IN APPROPRIATION ACCOUNTS

MAINTAINED BY THE SECRETARY OF THE SENATE

FOR SALARIES AND EXPENSES

DURING THE FISCAL YEARS ENDED JUNE 30, 1969 AND 1970

	Appropriation accounts			
	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>
APPROPRIATIONS:				
Undisbursed balances				
July 1, 1968	\$69,825.95	\$83,600.29	\$ -	\$ -
Annual:				
Public Law 90-417	-	-	380,785.00	-
Public Law 91-145	-	-	-	400,595.00
Supplemental:				
Public Law 91-47	-	-	17,820.00	-
Public Law 91-305	-	-	-	32,460.00
Total appro- priations available	<u>69,825.95</u>	<u>83,600.29</u>	<u>398,605.00</u>	<u>433,055.00</u>
DISBURSEMENTS AND TRANS- FERS:				
Disbursements during:				
Fiscal year 1969	-	19,467.53	280,148.11	-
Fiscal year 1970	-	-	18,707.27	355,359.14
Transfers to general fund of the Treasury	<u>69,825.95</u>	<u>64,132.76</u>	<u>-</u>	<u>-</u>
Total dis- bursements and trans- fers	<u>69,825.95</u>	<u>83,600.29</u>	<u>298,855.38</u>	<u>355,359.14</u>
UNDISBURSED BALANCES				
JUNE 30, 1970	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,749.62</u>	<u>\$ 77,695.86</u>

Note: The above balances do not include the \$2,000 petty cash fund advanced by the Secretary of the Senate to the Committee Chairman.